

CHAPTER 4

BUDGET

S. F. 7

AN ACT creating the office of director of the budget, defining his powers, prescribing his duties, and providing for a state budget and examination of the accounts of the departments of the state and review of public contracts and bond issues in certain cases, and for local budgets, and prescribing the methods for the appointment of the director of the budget and members of an appeal board in certain cases, defining their powers and duties and making an appropriation therefor, also amending, revising and codifying section ninety-four (94) of the compiled code of Iowa, relating to certain duties of the governor, section two hundred seventy-two (272) of the compiled code of Iowa, relating to settlements with state officers, also sections two hundred seventy-three (273), two hundred ninety-eight (298), three hundred thirty-eight (338), eight hundred seventy-two (872), twenty-three hundred seventeen (2317), twenty-three hundred fifty-one (2351), twenty-four hundred twenty-one (2421), twenty-six hundred eighteen (2618), twenty-seven hundred seventy-six (2776) to twenty-seven hundred eighty-one (2781), inclusive, twenty-nine hundred forty-eight (2948), sixty-four hundred seventy-three (6473), sixty-four hundred seventy-six (6476), ninety hundred fifty-six (9056) and ninety hundred fifty-seven (9057) of the compiled code of Iowa and sections thirty-nine-a six (39-a6), one hundred seventy-five-a sixteen (175-a16), two hundred forty-one-a thirty-two (241-a32), three hundred thirty-six (336), three hundred thirty-six-a one (336-a1), eleven hundred eighty-six (1186), twenty-three hundred forty-six-a one (2346-a1), twenty-three hundred seventy-four-a six (2374-a6), twenty-three hundred nine-six-a one (2396-a1), twenty-four hundred thirty (2430), twenty-four hundred thirty-two-a one (2432-a1), twenty-four hundred forty-a one (2440-a1), twenty-five hundred one-a one (2501-a1), twenty-seven hundred seventy-five (2775), twenty-seven hundred eighty-one-a one (2781-a1), twenty-seven hundred eighty-one-a two (2781-a2), twenty-eight hundred sixty-four-a seven (2864-a7), thirty hundred eighty-one-a thirteen (3081-a13), fifty hundred forty-four-a one (5044-a1) and fifty-four hundred thirty-nine-a one (5439-a1) of the supplement to said code, and sections five (5) and six (6) of House File No. ten (10) of the acts of the extra session of the Fortieth General Assembly, relating to the powers and duties of certain officers, boards and commissions, and to the State Historical Society and to various existing appropriations.

Be it enacted by the General Assembly of the State of Iowa:

That sections ninety-four (94), two hundred seventy-two (272), two hundred seventy-three (273), and two hundred ninety-eight (298) of the compiled code of Iowa are amended, revised, and codified to read as follows:

CHAPTER 1.

DIRECTOR OF THE BUDGET.

1 SECTION 1. **Director of the budget.** There is hereby created the
2 office of director of the budget, which office shall be located at the
3 seat of government.

1 SEC. 2. **Appointment.** The governor shall, within sixty (60) days
2 after the convening of the general assembly in nineteen hundred
3 twenty-seven (1927) and every six (6) years thereafter, appoint, with
4 the approval of two-thirds (2/3) of the members of the senate, a
5 director of the budget, and wherever the word "director" appears in
6 this act it shall mean "director of the budget."

1 **SEC. 3. Confirmation.** No nomination shall be considered by the
2 senate until the same has been referred to a committee of five (5),
3 not more than three (3) of whom shall belong to the same political
4 party. Said committee shall be appointed by the president of the
5 senate, without motion, and shall report to the senate in executive
6 session. Such report shall be made at any time when called for by
7 the senate. The consideration of nominations by the senate shall
8 not be had on the same legislative day that nominations are so referred.

1 **SEC. 4. Qualification and bond.** Said director shall qualify as
2 other public officers and shall give a bond in the sum of ten thousand
3 dollars (\$10,000.00), which bond shall be approved by the governor and
4 be filed in the office of the secretary of state.

1 **SEC. 5. Term of office.** The term of office of the director shall be
2 for a period of six (6) years, beginning July first, nineteen hundred
3 twenty-seven (1927), and his successors shall be appointed for like
4 periods.

1 **SEC. 6. Removal.** The governor, with the approval of a majority
2 of the senate during a session of the general assembly, may remove
3 the director for malfeasance in office, or for any cause which would
4 render him ineligible for appointment or incapable or unfit to discharge
5 the duties of his office, and his removal, when so made, shall be final.

1 **SEC. 7. Suspension.** When the general assembly is not in session,
2 the governor may suspend any director so disqualified and shall ap-
3 point another to fill the vacancy thus created, subject to the approval
4 of the senate when next in session.

1 **SEC. 8. Vacancies.** All vacancies in the office of director that may
2 occur while the general assembly is not in session shall be filled by
3 appointment by the governor, which appointment shall expire at the
4 end of thirty (30) days from the date on which the general assembly
5 next convenes in regular session. Prior to the expiration of said
6 thirty (30) days the governor shall transmit to the senate for its
7 approval an appointment for the unexpired portion of the regular
8 term. Vacancies occurring during a session of the general assembly
9 shall be filled before the end of said session and for the unexpired
10 portion of the regular term, in the same manner in which regular
11 appointments are required to be made.

1 **SEC. 9. Temporary appointment.** After the taking effect of this
2 act and on or before July first, nineteen hundred twenty-four (1924),
3 the governor shall nominate and, with the approval of two-thirds
4 ($\frac{2}{3}$) of the members of the senate, appoint a director, who shall
5 serve until July first, nineteen hundred twenty-seven (1927). The
6 procedure shall be the same as required in section three (3) hereof
7 and any vacancy occurring in the appointment provided for in this
8 section shall be filled as provided in section eight (8) hereof.

1 **SEC. 10. Temporary salaries.** The executive council shall fix the
2 salary of the director and such assistants as may be necessary from
3 time to time, for the period ending June thirtieth, nineteen hundred
4 twenty-five (1925).

1 **SEC. 11. Employees.** The director, with the approval of the execu-
2 tive council, shall employ a state accountant and such assistants and

3 other employees and agents as may be necessary from time to time
4 to carry into effect the provisions of this act. Such state accountant,
5 assistants, employees and agents shall be under the direction of the
6 director and shall be subject to dismissal by him.

1 **SEC. 12. Expenses.** The director, state accountant, and all assist-
2 ants, employees and agents shall be allowed their actual and necessary
3 traveling expenses while in the performance of their duties.

1 **SEC. 13. General Powers.** The director shall have power, and it
2 is hereby made his duty, to carry out and enforce all the provisions
3 of this act, and to conduct hearings on all matters within his juris-
4 diction and render decisions thereon; he shall adopt rules governing
5 appeals, hearings, and all determinations of questions which shall
6 come before him, and such other rules as he may deem necessary.

1 **SEC. 14. Additional powers of the director.** The director shall
2 have power to cause any of the hearings provided for in this act to
3 be held by the state accountant or by any special agent appointed
4 by him for that purpose.

1 **SEC. 15. Power to compel production of evidence.** The director,
2 the state accountant, or any other person appointed by the director
3 to conduct any examination or hearing, shall have power to subpoena
4 witnesses, administer oaths to them, and compel witnesses to produce
5 books, letters, documents, papers, statistics and all other articles
6 deemed essential to a full understanding of the matter under investi-
7 gation.

1 **SEC. 16. Refusal to obey subpoena.** Any witness failing to obey
2 such subpoena shall be guilty of contempt and on report of such fail-
3 ure to the district court of the county in which such refusal occurs,
4 such witness shall be punished for contempt by fine not exceeding one
5 hundred dollars (\$100.00).

1 **SEC. 17. Immunity of witness from prosecution.** No witness shall
2 be exempt from testifying to any matter in any proceeding under the
3 provisions of this act or from producing any books, papers, letters,
4 or other documents or articles on the ground that the same would
5 tend to render him criminally liable or to expose him to public ig-
6 nominy, but such witness shall not be prosecuted for any crime which
7 such testimony or evidence tends to prove or to which the same
8 relates. This section shall not exempt any person from prosecution
9 for perjury.

1 **SEC. 18. Hearings.** When a hearing is held by the director, the
2 state accountant, or a special agent, he shall file in the office of the
3 director the petition and other documents and a written report of
4 the facts submitted at such hearing and his recommendations in
5 respect thereto. The director shall promptly determine all matters
6 submitted to him directly, or on reports of persons conducting hear-
7 ings. The decisions of the director shall be final.

CHAPTER 2.

STATE BUDGET.

1 **SEC. 19. Reports to director of the budget by departments.** On or
2 before the first day of September, nineteen hundred twenty-four
3 (1924), and on or before the first day of August biennially there-
4 after, every department of the state, except the legislative depart-
5 ment, shall furnish the director with:

6 1. A detailed estimate of all receipts of such department for the
7 ensuing biennium and a comparison of such receipts with all the re-
8 cepts of such department for the last two preceding bienniums.

9 2. An estimate of the needs of such department for the ensuing
10 biennium, together with a comparison of all the expenditures of such
11 department for the last two preceding bienniums.

12 3. Any other information that the director may require.

13 Each department shall set out in detail the reasons for the askings
14 contained in such reports.

1 **SEC. 20. Blanks.** Blanks for such reports shall be furnished by
2 the director not later than the first day of August, nineteen hundred
3 twenty-four (1924), and not later than the first day of June of each
4 even-numbered year thereafter.

1 **SEC. 21. Examinations and investigations.** The director shall have
2 authority to make, or cause to be made, such examinations and in-
3 vestigations into the operation of any department as in his discretion
4 may be necessary.

1 **SEC. 22. Assistance of departments.** Every department of the
2 state government, when requested by the director, shall render as-
3 sistance to him in connection with the preparation of the budget
4 report, budget bill and auditing accounts.

1 **SEC. 23. Hearings on reports of departments.** After the filing of
2 said reports, the director shall hold public hearings at which the heads
3 of departments, the heads of all institutions under the state board
4 of education and state board of control, and all taxpayers or associa-
5 tions of taxpayers desiring to be heard, may be heard in relation to
6 the matters referred to in said reports. A schedule of the time and
7 place of hearings and due public notice thereof shall be given by the
8 director.

1 **SEC. 24. Duties of the director—budget report.** The director shall
2 prepare and file in his office, on or before the first day of November
3 of each even-numbered year, a state budget report, which shall show
4 in detail the following:

5 1. Classified estimates in detail of the expenditures necessary, in
6 his judgment, for the support of each department and each institu-
7 tion and department thereof for the ensuing biennium.

8 2. A schedule showing a comparison of such estimates with the
9 askings of the several departments for the current biennium and
10 with the expenditures of like character for the last two preceding
11 bienniums.

12 3. A statement setting forth in detail his reasons for any recom-
13 mended increases or decreases in the estimated requirements of the
14 various departments, institutions and departments thereof.

15 4. Estimates of all receipts of the state other than from direct
16 taxation and the sources thereof for the ensuing biennium.

17 5. A comparison of such estimates and askings with receipts of
18 a like character for the last two preceding bienniums.

19 6. The expenditures and receipts of the state for the last com-
20 pleted fiscal year and estimates of the expenditures, and receipts of
21 the state for the current fiscal year.

22 7. A detailed statement of all appropriations made during the two
23 preceding bienniums, also of unexpended balances of appropriations
24 at the end of the last fiscal year and estimated balances at the end of
25 the current fiscal year.

26 8. Estimates in detail of the appropriations necessary to meet the
27 requirements of the several departments and institutions for the next
28 biennium.

29 9. Statements showing

30 (a) The condition of the treasury at the end of the last fiscal year.

31 (b) The estimated condition of the treasury at the end of the
32 current fiscal year.

33 (c) The estimated condition of the treasury at the end of the next
34 biennium, if his recommendations are adopted.

35 (d) An estimate of the taxable value of all the property within
36 the state.

37 (e) The estimated aggregate amount necessary to be raised by
38 a state levy.

39 (f) The millage necessary to produce such amount.

40 (g) Such other data or information as the director may deem
41 advisable.

1 SEC. 25. **Appropriation bill.** The director shall not later than the
2 first day of December, nineteen hundred twenty-four (1924), and on
3 the same date biennially thereafter, prepare a state appropriation
4 bill and transmit the same to the governor, together with the state
5 budget report and such other explanatory matter as in his judgment
6 will be of value to him in making his recommendations to the general
7 assembly, and to the general assembly on the consideration of said bill.

1 SEC. 26. **Governor to transmit bill.** The governor shall, at the
2 time of delivering his biennial message, transmit to the senate and
3 house of the general assembly, the state appropriation bill prepared by
4 the director.

1 SEC. 27. **Data accompanying bill.** The governor shall transmit
2 with the bill the following:

3 1. A statement of the taxable value of all the property of the state.

4 2. The amount, in dollars, necessary to be raised by a tax levy
5 if the bill be enacted.

6 3. The estimated levy in mills necessary should the proposed
7 appropriations be made.

8 4. All information, comparisons, evidence and documents placed
9 before him by the director, together with the reasons for decreases
10 or increases in the recommendations of the said director.

1 SEC. 28. **Explanation accompanying bill.** Accompanying such bill
2 shall be a report of the governor, setting out in detail the changes
3 suggested by him in any of the recommendations submitted by the
4 director.

1 SEC. 29. **Status of bill.** Said appropriation bill, when so trans-
 2 mitted, together with all data accompanying the same, shall be re-
 3 ferred to the committees on appropriations in the senate and the
 4 house, respectively.

1 SEC. 30. **Departments must submit askings.** No estimate or
 2 request for an appropriation and no request for an increase in an item
 3 of any such estimate or request, and no recommendation as to how
 4 the revenue needs of the state should be met, shall be submitted to the
 5 senate or house or any committee thereof by any officer or employee
 6 of any department, except the governor, unless at the request of either
 7 house of the general assembly or of any standing committee in either
 8 house.

CHAPTER 3.

EXAMINATION OF AND SETTLEMENTS WITH DEPARTMENTS.

1 SEC. 31. **Annual settlements with departments.** The director shall
 2 annually, and oftener if deemed necessary, make a full settlement
 3 between the state and all state officers and departments and all per-
 4 sons receiving or expending state funds, and shall annually make a
 5 complete audit of the books and accounts of every department of
 6 the state.

1 SEC. 32. **Duties of state accountant.** The state accountant shall,
 2 under the direction of the director, supervise and be responsible for the
 3 auditing of the books and accounts of all departments of the state.

1 SEC. 33. **Report of audits.** The state accountant shall, in writing,
 2 make a report of all audits and examinations so made, to the director
 3 and in detail set out the following:

4 1. The actual condition of such department found to exist on every
 5 examination.

6 2. Whether, in his opinion,

7 (a) All funds have been expended for the purpose for which ap-
 8 propriated.

9 (b) The department so audited and examined is efficiently con-
 10 ducted, and if the maximum results for the money expended are
 11 obtained.

12 (c) The work of the department so audited or examined needlessly
 13 conflicts with or duplicates the work done by any other department.

14 3. All illegal or unbusinesslike practices.

15 4. Any recommendations for greater simplicity, accuracy, effi-
 16 ciency, or economy in the operation of the business of the several de-
 17 partments and institutions.

18 5. Comparisons of prices paid and terms obtained by the various
 19 departments for goods and services of like character and reasons for
 20 differences therein, if any.

21 6. Any other information which, in his judgment, may be of value
 22 to the director.

23 All such reports shall be filed and kept in the office of the director.

1 SEC. 34. **Method of accounting.** Each department and institution
 2 of the state shall keep its records and accounts in such form and by
 3 such methods as to be able to exhibit in its reports the matters re-
 4 quired by the director, unless otherwise specifically prescribed by law.
 5 The failure of the head of any department of the state to comply
 6 with this provision shall be ground for his suspension from office.

1 **SEC. 35. Certain powers reserved.** Except as herein otherwise
 2 specifically provided, nothing in this act shall interfere with the
 3 authority of the state board of education, the state fair board, or
 4 the state board of control, over, nor with their policies in respect
 5 to, the management of the institutions under their control.

1 **SEC. 36. Transfer of appropriations denied.** No appropriation nor
 2 any part thereof shall be used for any other purpose than that for
 3 which it was made without specific authority of the general assembly.

1 **SEC. 37. Definition.** The term "department" shall be construed
 2 to mean any authority charged by law with official responsibility
 3 for the expenditure of public money of the state and any agency
 4 receiving money from the general revenues of the state.

CHAPTER 3-A.

APPEAL BOARD TO ACT IN CERTAIN CASES.

1 **SEC. 38. Appointment and tenure.** There shall be nominated by
 2 the governor and appointed in the manner required for the appoint-
 3 ment of the director, two competent persons to act with the director
 4 as members of an appeal board in certain cases. Their terms of office
 5 shall be for four years, beginning on the first day of July, nineteen
 6 hundred twenty-seven (1927), at which time one shall be appointed
 7 for two years and one for four years and thereafter all appointments
 8 except to fill vacancies shall be for a term of four years.

1 **SEC. 39. Qualification.** Such members of the appeal board shall
 2 qualify in the same manner as the director except that the bond of
 3 each shall be five thousand dollars (\$5,000).

1 **SEC. 40. Temporary appointment.** After the taking effect of this
 2 act and before July first, nineteen hundred twenty-four (1924), the
 3 governor shall in like manner appoint two persons as members of
 4 the appeal board, who shall hold office until July first, nineteen hun-
 5 dred twenty-seven (1927) and until their successors shall be appointed
 6 and qualified.

1 **SEC. 41. Vacancies.** Vacancies in both the temporary and perma-
 2 nent appointments of such members of the appeal board shall be
 3 filled and the removal from office shall be accomplished in the same
 4 manner as provided for the director.

1 **SEC. 42. Appeals.** The said members of the appeal board and the
 2 director shall sit and act together as a board of appeal and the director
 3 shall be chairman of the board. Said board shall only consider and
 4 determine appeals from the action of the state board of education, the
 5 state board of control or the state fair board in respect to the letting
 6 of contracts for buildings or other improvements in which the amount
 7 involved is in excess of twenty-five thousand dollars (\$25,000). The
 8 hearings before the board shall be de novo and the evidence shall be
 9 preserved on file. The decision of the board shall be final and be
 10 entered of record in the office of the director.

1 **SEC. 43. Compensation.** The members of the appeal board, other
 2 than the director, shall be paid on a per diem basis and the amount
 3 of their compensation shall be fixed by the executive council. They

4 shall be entitled to their actual and necessary expenses while engaged
5 in the performance of their duties, to be allowed and paid in the same
6 manner as those of the director.

CHAPTER 4.

PUBLIC CONTRACTS AND BONDS.

1 **SEC. 44. Definition of terms.** The words "public improvement" as
2 used in this chapter shall mean any building or other construction
3 work to be paid for in whole or in part by the use of funds of any
4 municipality.

5 The word "municipality" as used in this chapter shall mean county,
6 except in the exercise of its power to make contracts for primary road
7 improvements, city, including those acting under special charter, town,
8 township, school district, state fair board, state board of education,
9 and state board of control.

1 **SEC. 45. Notice of hearing on public contracts.** Before any munici-
2 pality shall enter into any contract for any public improvement to
3 cost five thousand dollars (\$5,000.00) or more, the governing body pro-
4 posing to make such contract shall adopt proposed plans and speci-
5 fications and proposed form of contract therefor, fix a time and place
6 for hearing thereon at such municipality affected thereby or other
7 nearby convenient place, and give notice thereof by publication in at
8 least one newspaper of general circulation in such municipality at least
9 ten (10) days before said hearing.

1 **SEC. 46. Objections filed—hearing—decision.** At such hearing,
2 any person interested may appear and file objections to the proposed
3 plans, specifications or contract for, or cost of such improvement. The
4 governing body of the municipality proposing to enter into such con-
5 tract shall hear said objections and any evidence for or against the
6 same, and enter of record its decision thereon.

1 **SEC. 47. Appeal—limitation.** As hereinafter provided, interested
2 objectors may appeal from such decision to the director by serving
3 notice thereof on the clerk or secretary of such municipality within
4 ten (10) days after such decision is entered of record, provided that

5 1. For all school districts, except independent school districts in
6 cities and towns and consolidated school districts, and for towns and
7 townships, the amount involved for the whole improvement is five
8 thousand dollars (\$5,000.00) or more.

9 2. For counties, cities of the second class, towns, and for consoli-
10 dated school districts and for independent school districts in whole or
11 in part in cities of the second class, or towns ten thousand dollars
12 (\$10,000.00) or more.

13 3. For cities of the first class, including cities under special charter,
14 and for school districts in whole or in part in cities of the first class
15 and in cities under special charter, for state institutions and state fair
16 board, twenty-five thousand dollars (\$25,000.00) or more.

17 4. The number of objectors required to perfect an appeal shall be
18 as follows:

19 Under subsection 1—ten (10).

20 Under subsection 2—twenty-five (25).

21 Under subsection 3—fifty (50).

1 **SEC. 48. Information certified to director.** In case an appeal is
2 taken, such body shall forthwith certify and submit to the director
3 for examination and review the following:
4 1. A copy of the plans and specifications for such improvement.
5 2. A copy of the proposed contract.
6 3. An estimate of the cost of such improvement.
7 4. A report of the kind and amount of security proposed to be
8 given for the faithful performance of the contract and the cost of such
9 security.
10 5. A copy of the objections, if any, which have been urged by any
11 taxpayer against the proposed plans, specifications or contract, or the
12 cost of such improvement.
13 6. A separate estimate of the architect's or engineer's fees and
14 cost of supervision.
15 7. A statement of the taxable value of the property within the
16 municipality proposing to make such improvement.
17 8. A statement of the several rates of levy of taxes in such munici-
18 pality for each fund.
19 9. A detailed statement of the bonded and other indebtedness of
20 such municipality.
21 10. In case of state institutions and state fair board, the last three
22 requirements may be omitted.

1 **SEC. 49. Notice of hearing on appeal.** The director shall forthwith
2 fix a time and place in the municipality or nearby convenient place
3 for hearing said appeal, and notice of such hearing shall be given by
4 registered mail to the executive officer of the municipality, and to the
5 first five (5) persons whose names appear upon the notice of appeal,
6 at least ten (10) days before the date fixed for such hearing. The
7 hearing on contracts for the state institutions and state fair board
8 shall be at the seat of government.

1 **SEC. 50. Hearing and decision.** At such hearing, the appellants
2 and any other interested person may appear and be heard. The
3 director shall examine, with the aid of competent assistants, the entire
4 record, and if the director shall find that the plans and specifications
5 and form of contract are suitable for the improvement proposed and
6 that it is for the best interests of the municipality and that such im-
7 provements can be made within the estimates therefor, the director
8 shall approve the same. Otherwise the director shall recommend such
9 modifications of the plans, specifications, or contract, as in his judg-
10 ment shall be for the public benefit, and if such modifications are so
11 made, the director shall approve the same. The director shall certify
12 his decision to the body proposing to enter into such contract, where-
13 upon the municipality shall advertise for bids and let the contract
14 subject to the approval of the director who shall at once render his
15 final decision thereon and transmit the same to the municipality.

1 **SEC. 50-a1. Enforcement of performance of contract.** After any
2 contract for any public improvement has been completed and any five
3 persons interested request it, the director shall examine into the mat-
4 ter as to whether or not the contract has been performed in accordance
5 with its terms, and if on such investigation the director finds that said
6 contract has not been so performed, and so reports to the body letting
7 such contract, it shall at once institute proceedings on the contractor's
8 bond for the purpose of compelling compliance with the contract in
9 all of its provisions.

1 **SEC. 51. Contracts entered into without approval of director void.**
2 If an appeal is taken, no contract for public improvements shall be
3 valid unless the same is finally approved by the director. In no case
4 shall any municipality expend for any public improvement any sum
5 in excess of five per cent (5%) more than the contract price without
6 the approval of the director.

1 **SEC. 52. Appeal board to act in certain cases.** If the appeal is from
2 the action of the state board of education, state board of control, or
3 state fair board, the additional members of the appeal board shall sit
4 with the director and they shall hear the appeal as an appeal board,
5 and in such case the word "director" as used in this chapter shall, so
6 far as applicable, be construed to mean such appeal board.

1 **SEC. 53. Witness fees—costs.** Witness fees and mileage for wit-
2 nesses on hearing appeals shall be the same as in the district court;
3 but objectors or appellants shall not be allowed witness fees or mileage.
4 Costs of hearings and appeals shall be paid by the municipality.

1 **SEC. 54. Report on completion.** Upon the completion of the im-
2 provement the executive officer or governing board of the municipality
3 shall file with the director a verified report showing:

- 4 1. The location and character of the improvement.
- 5 2. The total contract price for the completed improvement.
- 6 3. The total actual cost of the completed improvement.
- 7 4. By whom if any one, the construction was supervised.
- 8 5. By whom final inspection was made.
- 9 6. Whether or not the improvement complies with its contract,
10 plans and specifications.

11 7. Any failure of the contractor to comply with the plans and
12 specifications.

1 **SEC. 55. Notice of meeting for issuance of bonds.** Before any
2 municipality shall institute proceedings for the issuance of any bonds
3 or other evidence of indebtedness, excepting such bonds or other evi-
4 dence of indebtedness as have been authorized by a vote of the people
5 of such municipality, and except such bonds or obligations as it may
6 be by law compelled to issue, a notice of such action, including a state-
7 ment of the amount and purpose of said bonds or other evidence of
8 indebtedness shall be published at least once in a newspaper of general
9 circulation within such municipality at least ten (10) days before the
10 meeting at which it is proposed to issue such bonds.

1 **SEC. 56. Objections may be filed.** At any time before the date fixed
2 for the issuance of such bonds or other evidence of indebtedness, five
3 (5) or more taxpayers may file a petition in the office of the clerk or
4 secretary of the municipality setting forth their objections thereto.

1 **SEC. 57. Notice of hearing on objections.** Upon the filing of any
2 such petition, the clerk or secretary of such municipality shall im-
3 mediately certify a copy thereof, together with such other data as
4 may be necessary in order to present the questions involved, to the
5 director, and upon receipt of such certificate, petition and information,
6 the director shall fix a time and place for the hearing of such matter,
7 which shall be not less than ten (10) or more than thirty (30) days
8 thereafter, and said hearing shall be held in the municipality in which
9 it is proposed to issue such bonds or other evidence of indebtedness,

10 or in some other nearby convenient place fixed by the director. Notice
 11 of such hearing shall be given by registered mail to the executive
 12 officer of the municipality and to the five (5) persons whose names
 13 first appear on the petition at least ten (10) days before the date of
 14 such hearing.

1 **SEC. 58. Appeal—decision.** The director shall determine the mat-
 2 ter and his decision shall be final. The same shall be certified to the
 3 executive officer of the municipality affected. In case there is no
 4 appeal, the board of the municipality affected may issue such bonds
 5 or other evidence of indebtedness, if legally authorized so to do, in
 6 accordance with the proposition published, but in no greater amount.
 7 In case of an appeal, the municipality may issue such bonds or other
 8 evidence of indebtedness in accordance with the decision of the di-
 9 rector.

1 **SEC. 59. Bonds issued or taxes levied contrary to this act void.** Any
 2 bonds or other evidence of indebtedness issued contrary to the provi-
 3 sions of this act, and any tax levied or attempted to be levied for the
 4 payment of any such bonds or interest thereon, shall be null and void.

1 **SEC. 59-a1. Time of taking effect.** This chapter shall take effect
 2 and be in force from and after October first, nineteen hundred twenty-
 3 four (1924).

CHAPTER 5.

LOCAL BUDGET LAW.

1 **SEC. 60. Definition of terms.** This chapter shall be known as the
 2 "local budget law".

3 As used in this chapter and unless otherwise required by the context:
 4 1. The word "municipality" shall mean the county, city, town,
 5 township, school district, road district, drainage district, and all other
 6 public bodies or corporations that have power to levy a tax or certify
 7 a tax or sum of money to be collected by taxation.

8 2. The words "levying board" shall mean board of supervisors of
 9 the county and any other public body or corporation that has power
 10 to levy a tax.

11 3. The words "certifying board" shall mean any public body which
 12 has the power or duty to certify any tax to be levied or sum of money
 13 to be collected by taxation.

14 4. The words "fiscal year" shall mean the year ending on the
 15 thirtieth day of June, and any other period of twelve (12) months
 16 constituting a fiscal period, and ending at any other time.

17 5. The word "tax" shall mean any general or special tax or any
 18 special assessment levied against persons, property, or business, for
 19 public purposes as prescribed by law.

20 6. The words "current year" shall mean the year in progress.

1 **SEC. 61. Requirements of local budget.** No municipality shall cer-
 2 tify or levy in any year any tax or assessment on property subject
 3 to taxation unless and until the following estimates have been made,
 4 filed, and considered, as hereinafter provided:

5 1. The amount of income thereof for the several funds from sources
 6 other than taxation.

7 2. The amount proposed to be raised by taxation.

8 3. The amount proposed to be expended in each and every fund and
9 for each and every general purpose during the fiscal year next ensuing.

10 4. A comparison of such amounts so proposed to be expended with
11 the amounts expended for like purposes for the two (2) preceding
12 years.

1 **SEC. 62. Time of filing estimates.** All such estimates and any other
2 estimates required by law shall be made and filed a sufficient length
3 of time in advance of any regular or special meeting of the certifying
4 board or levying board, as the case may be, at which tax levies are
5 authorized to be made to permit publication, discussion, and considera-
6 tion thereof and action thereon as hereinafter provided.

1 **SEC. 63. Estimates itemized.** The estimates herein required shall
2 be fully itemized and classified so as to show each particular class of
3 proposed expenditure, showing under separate heads the amount re-
4 quired in such manner and form as shall be prescribed by the director.

1 **SEC. 64. Estimate for emergencies.** Each municipality may include
2 in the estimate herein required an estimate for emergency or other
3 expenditure which amount cannot reasonably be foreseen at the time
4 the estimates are made, and such emergency fund shall be used for
5 no other purpose.

1 **SEC. 65. Estimated amount to be raised by taxation.** The amount
2 of the difference between the receipts estimated from all sources
3 other than taxation and the estimated expenditures for all purposes,
4 including the estimates for emergency expenditures, shall be the esti-
5 mated amount to be raised by taxation upon the assessable property
6 within the municipality for the next ensuing fiscal year. The estimate
7 shall show the number of dollars of taxation for each thousand dollars
8 of the assessed value of all property that is assessed.

1 **SEC. 66. Filing estimates—notice of hearing.** Each municipality
2 shall file with the secretary or clerk thereof the estimates required
3 to be made in the five preceding sections at least twenty (20) days
4 before the date fixed by law for certifying the same to the levying
5 board and shall forthwith fix a date for a hearing thereon, and shall
6 publish such estimates with a notice of the time when and the place
7 where such hearing shall be held at least ten (10) days before the
8 hearing. For the county and any municipality embraced within the
9 county seat, such publication shall be in an official newspaper published
10 at the county seat. For a municipality outside the county seat in
11 which one or more newspapers are published, such publication shall
12 also be in one of such newspapers.

1 **SEC. 67. Levies void unless notice of hearing given.** The verified
2 proof of the publication of such notice shall be filed in the office of the
3 county auditor and preserved by him. No levy shall be valid unless
4 and until such notice is published and filed.

1 **SEC. 68. Meeting for review of local budget.** The certifying board
2 or the levying board, as the case may be, shall meet at the time and
3 place designated in said notice, at which meeting any person who
4 would be subject to such tax levy, shall be heard in favor of or against
5 the same or any part thereof.

1 **SEC. 69. Record by certifying board.** After the hearing has been
2 concluded, the certifying board shall enter of record its decision, also
3 the amount of the separate appropriations for each fund in the manner
4 and form prescribed by the director and shall certify the same to the
5 levying board, which board shall enter upon the current assessment
6 and tax roll the amount of taxes which it finds shall be levied for the
7 ensuing fiscal year in each municipality for which it makes the tax
8 levy. Any board which has the power to levy a tax without the same
9 first being certified to it, shall follow the same procedure for hearings
10 as is hereinbefore required of certifying boards.

1 **SEC. 70. Tax limited.** No greater tax than that so entered upon
2 the record shall be levied or collected for the municipality proposing
3 such tax for the purpose or purposes indicated; and thereafter no
4 greater expenditure of public money shall be made for any specific
5 purpose than the amount estimated and appropriated therefor, except
6 as provided in sections 64 and 71.

1 **SEC. 71. Further tax limitation.** No tax shall be levied by any
2 municipality in excess of the estimates published and five per cent
3 (5%) additional, except such taxes as are approved by a vote of the
4 people, but in no case shall any tax levy be in excess of any limitation
5 imposed thereon now or hereafter by the constitution and laws of the
6 state.

1 **SEC. 72. Expenses—how paid.** The cost of publishing the notices
2 and estimates required by this chapter, and the actual and necessary
3 expenses of preparing the budget, shall be paid out of the general
4 funds of each municipality respectively.

1 **SEC. 73. Budgets to be certified.** The local budgets of the various
2 municipalities shall be certified by the chairman of the certifying
3 board or the levying board, as the case may be, in duplicate to the
4 county auditor not later than the fifteenth (15th) day of August each
5 year on blanks prescribed by the director, and according to rules and
6 instructions which shall be furnished all certifying and levying boards
7 in printed form by said director. One copy of said budget shall be
8 retained on file in his office by the county auditor, and the other shall
9 be certified by him to the director.

1 **SEC. 74. Summary of budget.** Before forwarding copies of local
2 budgets to the director, the county auditor shall prepare a summary
3 of each budget, showing the condition of the various funds for the
4 fiscal year, including the budgets adopted as herein provided. Said
5 summary shall be printed as a part of the annual financial report of
6 the county auditor, and one copy shall be certified by him to the
7 director.

1 **SEC. 75. Levying board to spread tax rates.** At the time required
2 by law the levying board shall spread the tax rates necessary to pro-
3 duce the amount required for the various funds of the municipality
4 as certified by the certifying board, for the next succeeding year, as
5 shown in the approved budget in the manner provided by law. One
6 copy of said rates shall be certified to the director.

1 **SEC. 76. Tax rates to stand.** The several tax rates and levies of
2 the municipalities thus determined and certified in the manner pro-
3 vided in the preceding sections, except such as are authorized by a

4 vote of the people, shall stand as the tax rates and levies of said
5 municipality for the ensuing year for the purposes set out in the
6 budget.

1 **SEC. 77. Transfer of funds.** Subject to the provisions of any law
2 relating to municipalities, when the necessity for maintaining any
3 fund of the municipality has ceased to exist, and a balance remains
4 in said fund, the certifying board or levying board, as the case may
5 be, shall so declare by resolution, and upon such declaration, such
6 balance shall forthwith be transferred to the general or contingent
7 fund of the municipality, unless other provisions have been made in
8 creating such fund in which such balance remains.

1 **SEC. 78. Return of funds transferred.** Subject to the provisions of
2 law relating to municipalities, and upon the approval of the director,
3 it shall be lawful to transfer money from one fund of a municipality
4 to another fund thereof, and the certifying board or levying board,
5 as the case may be, shall provide that money so transferred must be
6 returned to the fund from which it was transferred as soon as may
7 be, provided, that it shall not be necessary to return to the emergency
8 fund or to any other fund no longer required, any moneys transferred
9 therefrom to any other fund.

1 **SEC. 79. Director to supervise certifying and levying boards and**
2 **prescribe rules.** The director shall exercise general supervision over
3 the certifying boards and levying boards of all municipalities with
4 respect to budgets and shall prescribe for them all necessary rules,
5 instructions, forms, and schedules. The best methods of accountancy
6 and statistical statements shall be used in compiling and tabulating
7 all data required by this act.

1 **SEC. 80. Penalty for failure to perform duties.** Failure on the part
2 of any public official to perform any of the duties prescribed in this
3 act shall constitute a misdemeanor, and shall be sufficient ground for
4 removal from office.

1 **SEC. 81. Annual report to governor.** The director shall make an
2 annual report to the governor setting forth the essential facts and
3 statistical data regarding his administration of this act.

CHAPTER 6.

1 **SEC. 82. Temporary appropriation.** There is hereby appropriated
2 out of the funds in the state treasury not otherwise appropriated, a
3 sum sufficient to carry into effect the provisions of this chapter. This
4 appropriation shall expire on June thirtieth, nineteen hundred twenty-
5 five (1925).

That section thirty-nine-a six (39-a6) of the supplement to the com-
piled code of Iowa is amended, revised, and codified to read as follows:

1 **SEC. 83. Compensation and expenses.** For meetings of the com-
2 mittee other than those held during the time the legislature is in
3 session, each member of the committee shall receive his actual travel-
4 ing expenses and a per diem of ten dollars per day for each day in
5 attendance.

1 **SEC. 84. Temporary appropriation.** There is hereby appropriated,
 2 until July first, nineteen hundred twenty-five (1925), from any moneys
 3 in the state treasury not otherwise appropriated, such sum as may
 4 be necessary to pay the expense and per diem provided for in the last
 5 preceding section.

That section one hundred seventy-five-a sixteen (175-a16) of the supplement to the compiled code of Iowa is amended, revised, and codified to read as follows:

1 **SEC. 85. Assistants—appropriation.** The reporter of the supreme
 2 court may, by and with the consent of the supreme court, employ the
 3 necessary assistants and clerical help at such compensation as may
 4 be fixed by the supreme court, in addition to those otherwise provided
 5 by law, and there is hereby annually appropriated out of any money
 6 in the state treasury not otherwise appropriated the sum of five thousand
 7 dollars to be used for the purpose of carrying out the provisions
 8 of this section.

9 This section shall be deemed repealed on and after June thirtieth,
 10 nineteen hundred twenty-five (1925).

That section two hundred forty-one-a thirty-two (241-a32) of the supplement to the compiled code of Iowa is amended, revised, and codified to read as follows:

1 **SEC. 86. Appropriation.** There is hereby annually appropriated,
 2 until July first, nineteen hundred twenty-five (1925), out of any un-
 3 appropriated funds in the state treasury a sum sufficient to pay all
 4 obligations incurred under this and the two following chapters of
 5 this title.

That section three hundred thirty-six (336) of the supplement to the compiled code of Iowa is amended, revised, and codified to read as follows:

1 **SEC. 87. Guard support fund.** There is appropriated, until July
 2 first, nineteen hundred twenty-five (1925), out of any moneys in the
 3 treasury not otherwise appropriated, the sum of two hundred sixty-
 4 five thousand dollars (\$265,000) per annum, or so much thereof as
 5 may be necessary, for the support of the guard under the provisions
 6 of this chapter not applying to active service, which shall be
 7 drawn by a warrant, drawn by the auditor of state on the state
 8 treasurer, upon the certificate of the adjutant general approved by the
 9 governor and checked by the state board of audit, showing for what
 10 purpose each draft is to be or has been used, and no indebtedness shall
 11 be created in excess of such annual appropriation.

That section three hundred thirty-six-a one (336-a1) of the supplement to the compiled code of Iowa is amended, revised, and codified to read as follows:

1 **SEC. 88. Camp Dodge maintenance fund.** There is hereby annually
 2 appropriated, until July first, nineteen hundred twenty-five (1925),
 3 out of any funds in the state treasury not otherwise appropriated the
 4 sum of ten thousand dollars (\$10,000), or so much thereof as may be
 5 necessary, for the maintenance of Camp Dodge. Expenditures from
 6 said appropriation shall be certified by the adjutant general and approved
 7 by the governor, and proper vouchers therefor shall be filed

8 with the state board of audit before warrants are issued by the audi-
 9 tor of state. No indebtedness shall be created in excess of such annual
 10 appropriation.

That section three hundred thirty-eight (338) of the compiled code of Iowa is amended, revised, and codified to read as follows:

1 **SEC. 89. Appropriation for Grand Army of the Republic.** There
 2 is hereby appropriated until July first, nineteen hundred twenty-five
 3 (1925), out of the funds in the state treasury not otherwise appro-
 4 priated, the sum of seven hundred fifty dollars annually, or so much
 5 thereof as may be necessary, for the use of the headquarters, depart-
 6 ment of Iowa, Grand Army of the Republic, for the payment of inci-
 7 dental office expenses, including postage, printing, telegraph, and tele-
 8 phone charges, and other expenses incident to the maintenance of said
 9 headquarters.

That section eight hundred seventy-two (872) of the compiled code of Iowa is amended, revised, and codified to read as follows:

1 **SEC. 90. Expenses.** The expenses incurred under the preceding
 2 sections of this chapter shall be audited by the state board of audit
 3 and shall be paid out of any money in the state treasury not otherwise
 4 appropriated upon warrants drawn by the auditor of state. This sec-
 5 tion shall be deemed repealed on and after June thirtieth, nineteen
 6 hundred twenty-five (1925).

That section eleven hundred eighty-six (1186) of the supplement to the compiled code of Iowa, is amended, revised, and codified to read as follows:

1 **SEC. 91. Annual appropriation.** For the purpose of carrying into
 2 effect the provisions of this chapter, there shall be appropriated out of
 3 the fish and game protection fund any portion thereof which is in the
 4 judgment of the executive council, unnecessary for the support and
 5 maintenance of the fish and game department, and in addition thereto
 6 there shall be appropriated annually out of any moneys in the state
 7 treasury not otherwise appropriated, the sum of seventy-five thousand
 8 dollars (\$75,000.00). This section shall be deemed repealed on and
 9 after June thirtieth, nineteen hundred twenty-five (1925).

That section twenty-three hundred seventeen (2317) of the compiled code of Iowa, is amended, revised, and codified to read as follows:

1 **SEC. 92. Appropriation.** For the purpose of carrying out the provi-
 2 sions of this chapter, there is hereby appropriated until July first,
 3 nineteen hundred twenty-five (1925), out of any moneys in the state
 4 treasury, not otherwise appropriated, the sum of one hundred fifty
 5 thousand dollars (\$150,000.00) annually hereafter.

That section twenty-three hundred forty-six-a one (2346-a1) of the supplement to the compiled code of Iowa, is amended, revised, and codified to read as follows:

1 **SEC. 93. Permanent annual appropriations.** There is hereby appro-
 2 priated out of any money in the state treasury not otherwise appro-
 3 priated, to the state university of Iowa, the sum of seven hundred
 4 thousand dollars (\$700,000.00) annually hereafter for the following
 5 purposes:

6	Education support	\$454,700.00
7	College of applied science, liberal arts, law,	
8	pharmacy and medicine.....	68,350.00
9	College of dentistry.....	23,725.00
10	College of education.....	20,000.00
11	Graduate college	9,000.00
12	College of fine arts.....	3,000.00
13	University extension	17,000.00
14	Summer school	16,000.00
15	Equipment and supplies.....	12,500.00
16	Repair and contingent.....	35,000.00
17	Department of buildings and grounds.....	12,000.00
18	Administration	6,225.00
19	Library	17,500.00
20	Epidemiology laboratory	5,000.00

21 The permanent annual appropriations provided for in this section
 22 shall be paid on the order of the Iowa state board of education, in
 23 monthly installments beginning July first, of each year, with the
 24 exception of the summer school fund, sixteen thousand dollars, which
 25 shall be available on July first of each year.

26 This section shall be deemed repealed on and after June thirtieth,
 27 nineteen hundred twenty-five (1925).

That section twenty-three hundred fifty-one (2351) of the compiled code of Iowa, is amended, revised, and codified to read as follows:

1 **SEC. 94. Appropriation.** There is hereby appropriated until July
 2 first, nineteen hundred twenty-five (1925), out of the money in the
 3 state treasury not otherwise appropriated the sum of twenty-five
 4 thousand dollars (\$25,000.00) annually hereafter for the maintenance
 5 of such a station and the furtherance of the objects, to be expended
 6 on the order and under the direction of said board of education.

That section twenty-three hundred seventy-four-a six (2374-a6) of the supplement to the compiled code of Iowa is amended, revised, and codified to read as follows:

1 **SEC. 95. Appropriation.** There is hereby appropriated, out of the
 2 money in the state treasury not otherwise appropriated, the sum of
 3 twenty-one thousand two hundred thirteen dollars and sixty cents
 4 (\$21,213.60), which shall be available immediately upon the passage
 5 of this chapter; and the sum of twenty-one thousand two hundred
 6 thirteen dollars and sixty cents (\$21,213.60) annually hereafter, until
 7 July first, nineteen hundred twenty-five (1925) for the promotion of
 8 the welfare and hygiene of maternity and infancy, provided the provi-
 9 sions of said act of congress named in this chapter shall remain in
 10 force until said date.

That section twenty-three hundred ninety-six-a one (2396-a1) of the supplement to the compiled code of Iowa is amended, revised, and codified to read as follows:

1 **SEC. 96. Permanent annual appropriations.** There is hereby appro-
 2 priated to the Iowa state college of agriculture and mechanic arts, out
 3 of any money in the state treasury not otherwise appropriated, the
 4 sum of nine hundred forty thousand dollars (\$940,000) annually here-
 5 after for the following purposes:

6	Permanent collegiate support fund.....	\$505,000.00
7	Summer session	20,000.00
8	Two year and four year courses in home eco-	
9	nomics for homemakers and teachers.....	20,000.00
10	Subcollegiate courses in agriculture, home	
11	economics, and engineering.....	54,000.00
12	Contingent fund, repairs, and minor improve-	
13	ments	46,000.00
14	Library, books and periodicals.....	5,000.00
15	Maintenance and improvement of public	
16	grounds	10,000.00
		660,000.00
17		
18	and for,	
19	Winter short courses in agriculture, home	
20	economics and engineering and trade school	
21	work	9,500.00
22	Veterinary practitioners' courses.....	2,500.00
23	Engineering experiment station.....	15,000.00
24	Good roads experimentation.....	10,000.00
25	Agricultural experiment station.....	115,500.00
26	Agricultural and home economics extension.	90,000.00
27	Engineering extension and trade schools....	25,000.00
28	Veterinary investigations	12,500.00
		280,000.00

29
30 The appropriations in this section shall be paid on the order of the
31 Iowa state board of education, in monthly installments beginning July
32 first, of each year, with the exception of the summer sessions fund of
33 twenty thousand dollars (\$20,000), which shall be available on July
34 first of each year and the winter short course fund of nine thousand
35 five hundred dollars (\$9,500), which shall be available on January first
36 each year.

37 This section shall be deemed repealed on and after June thirtieth,
38 nineteen hundred twenty-five (1925).

That section twenty-four hundred twenty-one (2421) of the compiled
code of Iowa is amended, revised, and codified to read as follows:

1 SEC. 97. **Appropriation.** There is hereby appropriated, until July
2 first, nineteen hundred twenty-five (1925), out of the general funds
3 of the state treasury not otherwise appropriated the sum of fifteen
4 hundred dollars (\$1,500) annually to carry out the provisions of the
5 three preceding sections.

That section twenty-four hundred thirty (2430) of the supplement to
the compiled code of Iowa is amended, revised, and codified to read as
follows:

1 SEC. 98. **Annual appropriation.** There is hereby appropriated, until
2 July first, nineteen hundred twenty-five (1925), out of any moneys
3 not otherwise appropriated the sum of six thousand five hundred
4 dollars (\$6,500) annually, or so much thereof as may be necessary,
5 for carrying out the provisions of section twenty-four hundred twenty-
6 five (2425) of this supplement, and sections twenty-four hundred
7 twenty-six (2426) to twenty-four hundred twenty-nine (2429), in-
8 clusive, of the compiled code.

That section twenty-four hundred thirty-two-a one (2432-a1) of the supplement to the compiled code of Iowa is amended, revised, and codified to read as follows:

1 **SEC. 99. Permanent annual appropriations.** There is hereby appro-
2 priated out of any money in the state treasury not otherwise appro-
3 priated, to the Iowa state teachers college, the sum of two hundred
4 eighty-five thousand dollars (\$285,000) annually hereafter for the
5 following purposes:

6	Teachers' fund	\$139,500.00
7	Summer term fund.....	40,000.00
8	Contingent and repair.....	70,000.00
9	Library	5,000.00
10	Librarian's salary fund.....	8,500.00
11	Hospital fund	2,250.00
12	Extension service fund.....	19,750.00

13 The permanent annual appropriations provided for in this section
14 shall be paid on the order of the Iowa state board of education, in
15 monthly installments beginning July first, of each year, with the ex-
16 ception of the summer term fund, forty thousand dollars (\$40,000.00),
17 which shall be available on July first of each year.

18 This section shall be deemed repealed on and after June thirtieth,
19 nineteen hundred twenty-five (1925).

That section twenty-four hundred forty-a one (2440-a1) of the supplement to the compiled code of Iowa is amended, revised, and codified to read as follows:

1 **SEC. 100. Permanent annual appropriations.** There is hereby ap-
2 propriated out of any money in the state treasury not otherwise ap-
3 propriated, to the college for the blind, the sum of forty-one thousand
4 six hundred dollars (\$41,600) annually hereafter for the following
5 purposes:

6	Support fund	\$ 40,000.00
7	Repair and contingent fund.....	1,500.00
8	Oculist fund	100.00

9 The permanent annual appropriations provided for in this section
10 shall be paid on the order of the Iowa state board of education, in
11 monthly installments beginning July first of each year.

12 This section shall be deemed repealed on and after June thirtieth,
13 nineteen hundred twenty-five (1925).

That section twenty-five hundred one-a one (2501-a1) of the supplement to the compiled code of Iowa is amended, revised, and codified to read as follows:

1 **SEC. 101. Appropriations for institutes.** To defray the expenses of
2 county teachers' institutes, there is hereby appropriated out of any
3 moneys in the state treasury not otherwise set apart a sum not to
4 exceed fifty dollars (\$50.00) annually for each institute held in each
5 county, which sum the superintendent shall receive from the state
6 treasurer, upon the warrant of the state auditor, to be issued to him
7 upon his certificate; which amount, when drawn, shall be forthwith
8 remitted to the proper county superintendent. If any balance remains
9 of this sum after paying the expenses of the institute, it shall be
10 covered into the county treasury of the proper county and credited
11 to the institute fund.

12 This section shall be deemed repealed on and after June thirtieth,
13 nineteen hundred twenty-five (1925).

That section twenty-six hundred eighteen (2618) of the compiled code of Iowa is amended, revised, and codified to read as follows:

1 **SEC. 102. Appropriation.** For the purpose of carrying out the
2 provisions of this chapter there is hereby appropriated out of any
3 money in the state treasury not otherwise appropriated the sum of
4 one hundred thousand dollars (\$100,000) annually.

5 This section shall be deemed repealed on and after June thirtieth,
6 nineteen hundred twenty-five (1925).

That section twenty-seven hundred seventy-five (2775) of the supplement to the compiled code of Iowa is amended, revised, and codified to read as follows:

1 **SEC. 103. Compensation and expenses.** No member of the commis-
2 sion shall ever receive any compensation for services as a member,
3 but the traveling expenses of members in attending meetings of the
4 commission, or in visiting or establishing libraries and other incidental
5 and necessary expenses connected with the work of the commission,
6 shall be paid, including the necessary expense in the maintenance
7 and extension of the traveling library system.

1 **SEC. 104. Appropriation.** There is hereby annually appropriated
2 from any funds in the state treasury not otherwise appropriated, the
3 sum of twelve thousand dollars (\$12,000) to carry into effect the
4 provisions of the last preceding section, and any balance not expended
5 in any one year may be added by the commission to the expenditure
6 for any ensuing year.

7 This section shall be deemed repealed on and after June thirtieth,
8 nineteen hundred twenty-five (1925), at which time any unexpended
9 balance shall be credited to the general fund of the state.

That section twenty-eight hundred sixty-four-a seven (2864-a7) of the supplement to the compiled code of Iowa is amended, revised, and codified to read as follows:

1 **SEC. 105. Appropriation.** There is hereby appropriated from any
2 unappropriated funds now or hereafter in the state treasury an amount
3 sufficient to pay the obligations created by this chapter. Said costs
4 shall be paid only on itemized vouchers which shall carry a certifi-
5 cate from the chief engineer of the state highway commission that
6 said improvement has been completed according to contract.

7 This section shall be deemed repealed on and after June thirtieth,
8 nineteen hundred twenty-five (1925).

That section twenty-nine hundred forty-eight (2948) of the compiled code of Iowa, is amended, revised, and codified to read as follows:

1 **SEC. 106. Machinery for counties and highway commission.** The
2 state highway commission, with the consent of the board of super-
3 visors of any county, is authorized to purchase for and on behalf of
4 any such county, road material or road machinery, after receiving
5 competitive bids, and to pay for the same out of such county's allot-
6 ment of the primary fund, and is directed to purchase, rent or lease
7 any machinery or other articles necessary for the use and most eco-

8 nomical operation of field engineering work, the testing of materials,
 9 the preparation of plans, and for allied purposes, in order to enable
 10 the commission to carry out the provisions of this chapter, and to pay
 11 for the same out of the state highway commission maintenance fund.

1 **SEC. 107. Donations by federal government.** Should the govern-
 2 ment of the United States provide for free distribution among the
 3 states, of machinery or other equipment, suitable for use in road im-
 4 provement, the state highway commission is empowered to receive
 5 and receipt for such machinery and equipment, and to take such
 6 action as will secure to the state the benefit of any such tenders by
 7 the federal authorities. Said commission is further authorized, in
 8 the event of such distribution to the states by the federal authorities,
 9 to make such apportionment of said machinery or other equipment
 10 among the counties of the state as in its judgment will best facilitate
 11 work in progress or contemplated by any county or counties, but the
 12 title and right of possession of such property so received from the
 13 federal government shall at all times rest in the state highway com-
 14 mission for the use and benefit of the state.

1 **SEC. 108. Appropriation.** The executive council is hereby author-
 2 ized to pay the expense, if any, attending the transportation of such
 3 machinery or other equipment to the state of Iowa, out of any funds
 4 in the state treasury not otherwise appropriated. This section shall
 5 be deemed repealed on and after June thirtieth, nineteen hundred
 6 twenty-five (1925).

That section thirty hundred eighty-one-a thirteen (3081-a13) of the supplement to the compiled code of Iowa, is amended, revised, and codified to read as follows:

1 **SEC. 109. Appropriation.** There is hereby appropriated, until July
 2 first, nineteen hundred twenty-five (1925), out of the funds in the
 3 state treasury, not otherwise appropriated, the sum of ten thousand
 4 dollars (\$10,000.00) annually, or so much thereof as may be necessary,
 5 the same to be expended by the state railroad commission to carry
 6 out the provisions of this chapter.

That section fifty hundred forty-four-a one (5044-a1) of the supplement to the compiled code of Iowa is amended, revised, and codified to read as follows:

1 **SEC. 110. Appropriation.** There is hereby appropriated, until July
 2 first, nineteen hundred twenty-five (1925), out of the funds in the
 3 state treasury, not otherwise appropriated, the sum of twenty-five
 4 thousand dollars (\$25,000.00) annually, or so much thereof as may
 5 be necessary, the same to be expended by the state railroad commis-
 6 sion in the preparation and submission of cases involving interstate
 7 rates or services affecting Iowa, and in the investigation and determi-
 8 nation of all cases within its jurisdiction, and to defray the general
 9 expenses of the administration of the duties of the state railroad com-
 10 mission.

That section fifty-four hundred thirty-nine-a one (5439-a1) of the supplement to the compiled code of Iowa, is amended, revised, and codified to read as follows:

1 **SEC. 111. Contingent fund.** For the purpose of carrying the
 2 provisions of this chapter into effect, and providing for the payment
 3 of necessary expenses not otherwise provided for, there is hereby
 4 appropriated, until July first, nineteen hundred twenty-five (1925),
 5 as a contingent fund for the use of the secretary of state during each
 6 biennial period the sum of twenty-five hundred dollars (\$2500.00).
 7 Payments from said fund shall be made on order of such secretary by
 8 warrant drawn by the auditor of state against such fund upon the
 9 state treasurer, an itemized statement of expense so incurred to be
 10 filed with the state board of audit.

That section sixty-four hundred seventy-three (6473) of the compiled code of Iowa, is amended, revised, and codified to read as follows:

1 **SEC. 112. How constituted.** The members of the commission shall
 2 be selected with reference to their fitness for the duties required and
 3 at least one of them shall be a competent surveyor and civil engineer.

1 **SEC. 113. Compensation.** They shall receive for their services such
 2 amount as the executive council may deem reasonable, to be certified
 3 by the executive council to the auditor of state, who shall draw his
 4 warrant for the amount, and the same shall be paid out of the general
 5 fund. This section shall be deemed repealed on and after June thir-
 6 tieth, nineteen hundred twenty-five (1925).

That section sixty-four hundred seventy-six (6476) of the compiled code of Iowa, is amended, revised, and codified to read as follows:

1 **SEC. 114. Expenses of survey, appraisement and advertising—how**
 2 **paid.** The expenses of the survey and the appraisement, the expenses
 3 of the secretary of state or the clerk of the state land office in making
 4 the trip into the county to select the commissioners to appraise the
 5 land, the expenses of advertising and readvertising for sale of the
 6 land, and the expenses of reappraising whenever such reappraisement
 7 is deemed necessary, shall be certified by the secretary of state to the
 8 auditor of state, who shall draw his warrant for the amount, and the
 9 same shall be paid out of the general fund. This section shall be
 10 deemed repealed on and after June thirtieth, nineteen hundred twenty-
 11 five (1925).

That sections ninety hundred fifty-six (9056) and ninety hundred fifty-seven (9057) of the compiled code of Iowa are amended, revised, and codified to read as follows:

1 **SEC. 115. Power of special agents.** Special agents appointed by
 2 the governor shall have the rights and powers possessed by special
 3 agents of the department of justice appointed by the attorney general,
 4 and shall give bond in the same amount.

1 **SEC. 116. Salary and expenses.** Special agents appointed by the
 2 governor shall be paid their actual and necessary expenses incurred
 3 in the discharge of their duties, and such salary as the executive
 4 council shall fix. Not more than one special agent may be employed
 5 by the governor for a period in excess of thirty (30) days without
 6 the consent of the executive council.

1 **SEC. 117. Temporary appropriation.** There is appropriated, until
 2 July first, nineteen hundred twenty-five (1925), from any funds in

3 the state treasury not otherwise appropriated, such sum as may be
4 necessary to pay the salaries and expenses of special agents appointed
5 by the governor.

That sections five (5) and six (6) of house file No. ten (10) of the acts of the extra session of the fortieth general assembly, said house file being entitled "An act to amend, revise, and codify chapter six (6) of title two (2) of the compiled code of Iowa and of the supplement to said code, relating to the department of justice and the attorney general and making an appropriation for the expenses provided", are amended, revised, and codified to read as follows:

1 **SEC. 118. Special counsel.** No compensation shall be allowed to any
2 person for services as an attorney or counsellor to any department of
3 the state government, or the head thereof, or to any state board or
4 commission, except in cases specially authorized by law, but the execu-
5 tive council may employ legal assistance, at a reasonable compensation,
6 in any pending action or proceeding to protect the interests of the
7 state, but only upon a sufficient showing, in writing, made by the at-
8 torney general, that his department cannot for reasons stated by him
9 perform said service, which reasons and action of the council shall
10 be entered upon its records. Such compensation shall, until July first,
11 nineteen hundred twenty-five (1925), be payable out of any unappro-
12 priated funds in the state treasury.

1 **SEC. 119. Expenses.** The attorney general and his assistants shall
2 be repaid their actual and necessary expenses incurred in transacting
3 their official duties at places other than the seat of government.

That sections two thousand seven hundred seventy-six (2776) to two thousand seven hundred eighty-one (2781), inclusive, of the compiled code of Iowa, and sections two thousand seven hundred eighty-one-a one (2781-a1) and two thousand seven hundred eighty-one-a two (2781-a2) of the supplement to the compiled code are amended, revised, and codified to read as follows:

1 **SEC. 120. State historical society—duties.** That the state historical
2 society shall be maintained in connection with and under the auspices
3 of the state university of Iowa, for carrying out the work of collecting
4 and preserving materials relating to the history of Iowa and illustra-
5 tive of the progress and development of the state; for maintaining
6 a library and collections, and conducting historical studies and re-
7 searches; for issuing publications, and for providing public lectures
8 of historical character, and otherwise disseminating a knowledge of
9 the history of Iowa among the people of the state.

1 **SEC. 121. Appropriations.** There is hereby appropriated for the
2 use of the state historical society, out of money in the state treasury
3 not otherwise appropriated, annually until July 1, 1925, the sum of
4 forty-four thousand five hundred dollars (\$44,500.00) which shall be
5 payable in quarterly installments upon the order of the board of
6 curators of said society.

1 **SEC. 122. Interpretative clause.** The amendment, revision, and
2 codification of sections eighty-two (82) to one hundred twenty-one
3 (121), inclusive, which embrace appropriations, is for the sole purpose
4 of terminating said existing appropriations at the time indicated, and

5 should any such appropriations as indicated in this act be in excess of
6 those now authorized, they shall be reduced to said amount and in no
7 case shall they be increased.

1 **SEC. 123. Publication clause.** This act being deemed of immediate
2 importance shall take effect and be in full force from and after its
3 publication in the Des Moines News and the Plain Talk, newspapers
4 published in the city of Des Moines, Iowa.

Approved April 25, A. D. 1924.

I hereby certify that the foregoing act was published in the Des Moines News April 30,
1924, and Plain Talk, Des Moines, May 1, 1924.

W. C. RAMSAY, *Secretary of State.*

CHAPTER 5

PRIMARY ELECTIONS

S. F. 21

AN ACT to amend, revise, and codify chapter two (2) of title four (4) of the compiled code of Iowa and of the supplement to said code, relating to nominations by primary elections and conventions; also to amend section three (3) of house file two hundred fifty-eight (258), passed at the extra session of the fortieth general assembly, entitled "An act relating to the nomination and election of officers, employees, and assistants in cities acting under the commission form of government."

Be it enacted by the General Assembly of the State of Iowa:

That chapter two (2) of title four (4) of the compiled code of Iowa and of the supplement to said code is amended, revised, and codified to read as follows:

1 **SECTION 1. Primary election defined.** The term "primary elec-
2 tion" as used in this chapter shall be construed to apply to an election
3 by the members of various political parties:

4 1. For the purpose, of placing in nomination candidates for pub-
5 lic office.

6 2. For selecting delegates to conventions.

7 3. For the selection of party committeemen.

1 **SEC. 2. Political party defined.** The term "political party" shall
2 mean a party which, at the last preceding general election, cast for
3 its candidate for governor at least two per cent (2%) of the total vote
4 cast at said election. A political organization which is not a "political
5 party" within the meaning of this section may nominate candidates
6 and have the names of such candidates placed upon the official ballot
7 by proceeding under chapter three (3) of this title.

1 **SEC. 3. Offices affected by primary.** Candidates of all political
2 parties for all offices which are filled at a regular biennial election
3 by direct vote of the people, except the office of judge of the supreme
4 and district courts, shall be nominated at a primary election at the
5 time and in the manner hereinafter directed.